

Article - Tax - Property

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§2-211.

(a) (1) Each supervisor shall keep a record of all real property assessments in the county.

(2) The record shall be arranged alphabetically, according to owners, by election district or subdistrict, taxing district, or assessment area. However, the supervisor may arrange the record:

(i) listing the real properties in lot and block order by subdivisions, if the record also contains an alphabetical index that shows the page where the accounts listed may be located;

(ii) in Baltimore City, by wards and by blocks that correspond, as far as possible, to the block numbers used in the Baltimore City Circuit Court records; or

(iii) in an electronic medium.

(b) (1) Each account in the record shall show for the real property:

(i) the name and address of the owner;

(ii) a brief description of the property;

(iii) the specific location of the property;

(iv) the general location of the property including a deed or will reference and any tax map reference; and

(v) the assessment of:

1. the land; and

2. any improvement on the land.

(2) The details of land and improvements on the land that have been valued at different amounts shall be recorded on the respective worksheet or card.

(3) The Department shall include with each property record a note describing:

(i) any reduction in an assessment resulting from an order or decision of a property tax assessment appeals board, the Maryland Tax Court, or any other court issued on or after October 1, 2014; and

(ii) the specific reason for the reduction, if the board or court indicates in its order or decision the reason for the reduction.

(c) The record shall be rewritten periodically and the current record and prior records shall be retained. However, except for a record that contains current values, any record may be microfilmed as provided by State law and the original destroyed. The microfilm shall be the permanent record.

(d) The record and prior records shall be available for public inspection without charge.

(e) Copies of the assessment record shall be made available to the public at a reasonable cost. If the Department approves of the purpose for which the information is requested, the Department may make available to the public, at a reasonable cost, copies of data processing tapes or other magnetic media containing the record of the assessment records.

(f) (1) If the accuracy or completeness of information used to assess real property is disputed by the owner of the real property or if the owner has additional information that the owner believes is relevant to the value of the real property, the owner may file a brief statement containing the nature of the dispute or the additional information.

(2) The supervisor shall retain the statement as part of the assessment record.

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